What is claimed is:

1. A magnetic recording medium comprising a magnetic layer comprising a ferromagnetic powder and a binder, wherein

said binder comprises polyurethane resin having a glass transition temperature ranging from 100 to 200  $^{\circ}$ C,

said magnetic layer has a thickness equal to or less than 0.15  $\,\mu$  m, said ferromagnetic powder has a mean major axis length or a mean plate diameter equal to or less than 60 nm, and

said magnetic layer has a coercivity (Hc) ranging from 159 to 239 kA/m in a longitudinal direction or an in-plane direction.

2. A magnetic recording medium comprising a nonmagnetic layer comprising a nonmagnetic powder and a binder and a magnetic layer comprising a ferromagnetic powder and a binder in this order on a nonmagnetic support, wherein

at least the binder comprised in said magnetic layer comprises polyurethane resin having a glass transition temperature ranging from 100 to 200  $^{\circ}$ C,

said magnetic layer has a thickness equal to or less than 0.15  $\,\mu$  m, said ferromagnetic powder has a mean major axis length or a mean plate diameter equal to or less than 60 nm, and

said magnetic layer has a coercivity (Hc) ranging from 159 to 239 kA/m in a longitudinal direction or an in-plane direction.

3. The magnetic recording medium according to claim 1 or 2, wherein said polyurethane resin is obtained by using a diol compound represented by the following general formula:

$$R_3$$
  $R_3$   $R_3$   $R_4$   $R_3$   $R_4$   $R_3$   $R_4$ 

(where Z is a ring structure selected from the group consisting of a cyclohexane ring, a benzene ring, and a naphthalene ring, R<sub>1</sub> and R<sub>2</sub> are respectively an alkylene group having 1 to 18 carbon atoms, and R<sub>3</sub> and R<sub>4</sub> are respectively an alkyl group having 2 to 18 carbon atoms.)

- 4. The magnetic recording medium according to claim 1 or 2, wherein said polyurethane resin has a urethane group concentration ranging from 2.5 to 6.0 mmol/g.
- 5. The magnetic recording medium according to claim 1 or 2, wherein said polyurethane resin has a weight average molecular weight (Mw) ranging from 30,000 to 200,000.
- 6. The magnetic recording medium according to claim 1 or 2, wherein the polyurethane resin comprises at least one polar group selected from the group consisting of  $-SO_3M$ ,  $-OSO_3M$ ,  $-PO_3M_2$ , and -COOM (wherein M is selected from the group consisting of a hydrogen atom, alkali metal and ammonium) in an amount of  $1 \times 10^{-5}$  to  $2 \times 10^{-4}$  eq/g.
- 7. The magnetic recording medium according to claim 1 or 2, wherein said polyurethane resin has a glass transition temperature ranging from 120 to 170  $^{\circ}$ C.
- 8. The magnetic recording medium according to claim 1 or 2, wherein said magnetic layer has a thickness ranging from 20 to 100 nm.
- 9. The magnetic recording medium according to claim 1 or 2, wherein said magnetic layer has a coercivity ranging from 159 to 207 kA/m in a longitudinal direction or in-plane direction.
- 10. The magnetic recording medium according to claim 1 or 2, wherein said ferromagnetic powder has a mean major axis length or a mean plate diameter ranging from 20 to 50 nm.